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May 25, 1977

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Mr. Jack King
Assistant Director
Department of Revenue
West Wing, State Capitol
Phoenix, Arizona 85007

Re: A.R.S. § 42-483

77-110 (R77-124)

Dear Mr. King:

In your letter of March 24, 1977, you asked whether it would be possible to deviate from strict compliance with the November 1st deadline for notification pertaining to boundaries of taxing districts contained in A.R.S. § 42-483. You also asked if a tax levy made by a district established or recognized after the November 1st deadline would be valid and binding on all taxpayers in the district.

The answer to both of your inquiries is "NO". There is no discretion to deviate from strict compliance with the November 1 deadline, and any deviation from said deadline would be ineffective. A.R.S. § 42-483 provides as follows:

A. On or before November 1 of the year preceding the year in which assessments or taxes are to be levied, the governing body of a city or town and of each improvement, school sanitary and all other public taxing districts authorized under authority of law, shall file with the department and the appropriate county assessor information prescribed by the department as to any change in boundaries of any such taxing district and the boundaries of newly created taxing districts.

B. The establishment of any new taxing district or a change in the boundaries of an existing taxing district shall not be effective for assessment and tax levying purposes for the tax year unless notice has been given as provided by this section. (Emphasis added.)

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The language of the statute clearly provides that notice shall be given by November 1st, and if the notice is not given, the taxes cannot be levied in accordance with the new boundaries or district. The statute is plain and unambiguous. Statutes are to be interpreted in accordance with the language used in the statute. If the language is plain and unambiguous as it is here, that meaning must be followed. Marquez v. Rapid Harvest Company, 89 Ariz. 62, 358 P.2d 168 (1961). When examining statutes, not only must the plain language of the statute be given effect, but every word is to be made operative and a construction of the statute which would nullify a portion of the statute is prohibited. Powers v. Isley, 66 Ariz. 94, 183 P.2d 880 (1947). To interpret the November 1st deadline as discretionary and not mandatory would be to render the entire paragraph B. of A.R.S. § 42-483 inoperative. Since the statute expressly prohibits such discretion, the November 1st deadline is mandatory.

Very truly yours,

BRUCE E. BABBITT
Attorney General

James D. Winter/mzc

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